

**453A.27 Venue of actions to collect.**

Venue of any civil proceedings filed under the provisions of [this chapter](#) to collect the taxes, fees, and penalties levied herein shall be in a court of competent jurisdiction in Polk county, or in any court having jurisdiction.

[C39, §1556.22; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.27]

C93, §453A.27